



3015 (02-09-04)

ANNUAL REPORT

OF

Name: HILBERT MUNICIPAL WATER UTILITY

Principal Office: 26 NORTH SIXTH STREET
P.O. BOX 266
HILBERT, WI 54129-0266

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: HILBERT MUNICIPAL WATER UTILITY**Utility Address:** 26 NORTH SIXTH STREET

P.O. BOX 266

HILBERT, WI 54129-0266

When was utility organized? 1/1/1941**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: DENNIS G. DU PREY**Title:** CLERK TREASURER**Office Address:** HILBERT MUNICIPAL WATER UTILITY

26 NORTH SIXTH STREET

P.O. BOX 266

HILBERT, WI 54129-0266

Telephone: (920) 853 - 3241**Fax Number:** (920) 853 - 3515**E-mail Address:** hilbert@tcei.com

Individual or firm, if other than utility employee, preparing this report:

Name: DENNIS DU PREY**Title:** CLERK TREASURER**Office Address:**

26 N. 6TH ST.

P.O. BOX 266

HILBERT, WI 54129-0266

Telephone: (920) 853 - 3241**Fax Number:** (920) 853 - 3515**E-mail Address:** hilbert@tcei.com

President, chairman, or head of utility commission/board or committee:

Name: BONNIE KOLBE**Title:** VILLAGE TRUSTEE**Office Address:**

26 N. 6TH ST.

P.O. BOX 266

HILBERT, WI 54129-0266

Telephone: (920) 853 - 3241**Fax Number:** (920) 853 - 3515**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: CHUCK KRUEGER**Title:** AUDITOR**Office Address:** HAWKINS, ASH, BAPTIE & CO., LLP
1 E. WALDO BLVD.
P.O. BOX 2020
MANITOWOC, WI 54221-2020**Telephone:** (920) 684 - 3709**Fax Number:** (920) 684 - 7128**E-mail Address:****Date of most recent audit report:** 2/23/2001**Period covered by most recent audit:** YEAR 2000

Names and titles of utility management including manager or superintendent:

Name: CHARLES FOCHS**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:** HILBERT MUNICIPAL WATER UTILITY
26 NORTH SIXTH STREET
P.O. BOX 266
HILBERT, WI 54129**Telephone:** (920) 853 - 3556**Fax Number:** (920) 853 - 3515**E-mail Address:** hilbert@tcei.com

Name of utility commission/committee: HILBERT WATER COMMITTEE

Names of members of utility commission/committee:

MR JAMES KOFFARNUS, MEMBER

MRS BONNIE KOLBE, CHAIRPERSON

MRS PHYLLIS SCHMITTING, MEMBER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

NONE PROVIDED.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	115,254	222,985	1
Operating Expenses:			
Operation and Maintenance Expense (401)	76,464	70,205	2
Depreciation Expense (403)	17,715	16,027	3
Amortization Expense (404)	0	0	4
Taxes (408)	15,638	14,432	5
Total Operating Expenses	109,817	100,664	
Net Operating Income	5,437	122,321	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	5,437	122,321	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	22,270	15,464	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	22,270	15,464	
Total Income	27,707	137,785	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	27,707	137,785	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	0	0	
Net Income	27,707	137,785	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	612,271	208,286	19
Balance Transferred from Income (433)	27,707	137,785	20
Miscellaneous Credits to Surplus (434)	0	266,200	21
Miscellaneous Debits to Surplus--Debit (435)	302,400	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	337,578	612,271	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON CHECKING AND INVESTMENTS	22,270	4
Total (Acct. 419):	22,270	
Miscellaneous Nonoperating Income (421):		
NONE	0	5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
ADJUSTMENT PER PSC ANALYSIS OF 2000 REPORT	302,400	9
Total (Acct. 435)--Debit:	302,400	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	115,254	0	0	0	115,254	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0		0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	115,254	0	0	0	115,254	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	877,014	782,311	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	192,926	203,874	2
Net Utility Plant	684,088	578,437	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	9,122	0	6
Special Funds (125)	174,139	142,319	7
Total Other Property and Investments	183,261	142,319	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	10,362	11,797	8
Temporary Cash Investments (132)	326,404	211,539	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	18,773	18,889	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	3,474	2,670	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	359,013	244,895	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,226,362	965,651	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	696,854	155,597	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	337,578	612,271	23
Total Proprietary Capital	1,034,432	767,868	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,589	7,064	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	200	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	1,589	7,264	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	190,341	190,519	38
Total Liabilities and Other Credits	1,226,362	965,651	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	877,014	0	0	0	1
Utility Plant Purchased or Sold (391)	0	0	0	0	2
Utility Plant in Process of Reclassification (392)	0	0	0	0	3
Utility Plant Leased to Others (393)	0	0	0	0	4
Property Held for Future Use (394)	0	0	0	0	5
Construction Work in Progress (395)	0	0	0	0	6
Utility Plant Acquisition Adjustments (396)	0	0	0	0	7
Other Utility Plant Adjustments (397)	0	0	0	0	8
Total Utility Plant	877,014	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	192,926	0	0	0	9
Total Accumulated Provision	192,926	0	0	0	
Net Utility Plant	684,088	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	203,874				203,874	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	17,715				17,715	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	773				773	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	18,488	0	0	0	18,488	13
Debits during year						14
Book cost of plant retired	25,222				25,222	15
Cost of removal					0	16
Other debits (specify):						17
ADJUSTMENT PER PSC REVIEW	4,214				4,214	18
Total debits	29,436	0	0	0	29,436	19
Balance End of Year	192,926	0	0	0	192,926	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	3,474	2,670	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	3,474	2,670	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	155,597	1
Changes during year (explain):		
GENERAL OBLIGATION DEBT CONTRIBUTED BY MUNICIPALITY	104,538	2
CONTRIBUTED CAPITAL FOR WATER TOWER RESERVE	100,000	3
PSC ADJUSTMENTS FROM ANALYTICAL REVIEW	336,719	4
Balance end of year	696,854	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	15,638	2
Charged electric department expense		3
Charged sewer department expense	263	4
Other (explain):		
NONE		5
Total Accruals and other credits	15,901	
Taxes paid during year:		
County, state and local taxes	13,232	6
Social Security taxes	2,542	7
PSC Remainder Assessment	127	8
Other (explain):		
NONE		9
Total payments and other debits	15,901	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0	0	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	190,519	0	0	0	0	190,519	1
Add credits during year:							
For Services	7,680	0	0	0	0	7,680	2
For Mains	13,181	0	0	0	0	13,181	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
PSC ADJUSTMENT - ANALYTICAL REVIEW	21,039	0	0	0	0	21,039	5
Balance End of Year	190,341	0	0	0	0	190,341	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0	0	0	0	0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS FOR MAIN EXTENSIONS	9,122	2
Total (Acct. 124):	9,122	
Special Funds (125):		
A RESERVE FUND TO BE USED FOR REPLACEMENTS AND ADDITIONS TO PLANT	31,391	3
WATER TOWER RESERVE FUND	142,748	4
Total (Acct. 125):	174,139	
Notes Receivable (141):		
NONE	0	5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	18,714	6
Electric	0	7
Sewer (Regulated)	0	8
Other (specify):		
CURRENT ACCOUNTS RECEIVABLE	59	9
Total (Acct. 142):	18,773	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	10
Merchandising, jobbing and contract work	0	11
Other (specify):		
NONE	0	12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE	0	13
Total (Acct. 145):	0	
Prepayments (165):		
NONE	0	14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE	0	16
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	0	17
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE	0	18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	829,662	0	0	0	829,662	1
Materials and Supplies	3,072	0	0	0	3,072	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	198,400	0	0	0	198,400	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	190,430	0	0	0	190,430	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	443,904	0	0	0	443,904	
Net Operating Income	5,437	0	0	0	5,437	8
Net Operating Income as a percent of						
Average Net Rate Base	1.22%	N/A	N/A	N/A	1.22%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	426,225	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	474,924	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	901,149	
Net Income		
Net Income	27,707	5
Percent Return on Proprietary Capital	3.07%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE.

2. Leaseholder changes.

NONE.

3. Extensions of service.

ALL SPECIAL ASSESSMENTS NOT ADDED IN 2000 BECAUSE THE FINAL CONTRACTS DID NOT CLOSE OUT UNTIL 2001 OR LATE 2000 HAVE BEEN BOOKED FOR 2001. THESE SPECIAL ASSESSMENTS WERE BOOKED IN 2001. ALL OF THE FOOTAGE EXTENSIONS WERE BOOKED IN PREVIOUS PSC REPORTS SO THERE WILL NOT BE ANY EXTENSIONS SHOWN IN THE 2001 PSC REPORT BUT THERE WERE ACTUAL AMOUNTS OF SPECIAL ASSESSMENTS BOOKED FOR 2001.

4. Estimated changes in revenues due to rate changes.

NONE.

5. Obligations incurred or assumed, excluding commercial paper.

NONE.

6. Formal proceedings with the Public Service Commission.

NONE.

7. Any additional matters.

NONE.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Hi Dennis:

Thanks for your response to our analytical review.

Reregarding item number one, if the services were paid for by the utility as you explained, then there should not be any contributions for those services reported in Account 271 on page F-17. Unless there is another explanation for those contributions, please adjust Account 271 accordingly in your 2002 annual report and add a footnote explaining why you are doing so.

Thanks for your time.

Pete

Pete Leege
Financial Specialist
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
PO Box 7854
Madison, WI 53707-7854
Phone: (608) 267-9198
leegep@psc.state.wi.us
Fax: (608) 266-3957

-----Original Message-----

From: Village of Hilbert [mailto:hilbert@tcei.com]
Sent: Tuesday, October 29, 2002 8:42 AM
To: Peter.Leege@psc.state.wi.us
Subject: Response to Review Letter for #2540 Hilbert Municipal Water Utility

Dear Mr. Leege:

Following is the response to your review of the 2001 annual report for the above utility. First, I want to apologize for the delay in responding to you, but the timing of your review coincided with our budget meetings and it made it impossible to respond within the 30 days requested.

Question #1: The financing of the services that were added in 2001 were paid entirely by the utility because they were replacement of existing services and not new additions.

Question #2: Correction has been noted as far as how to report the heating costs for the wells and will be done this way from now on.

Question #3: I conducted a very initial audit from memory and found that there are approximately 125 situations where there are multiple customers with only one service. The majority of these come from the mobile home park

FINANCIAL SECTION FOOTNOTES

where we do not own the main and lateral system that is located there but do own the meters used for metering water service. I will conduct a more detailed audit and if adjustments are necessary, they will be completed. I will notify you of any adjustments made from the detailed audit.

Question #4: I confirm that the amount includes the adjustment for 2000. I also have noted how to account for adjustments in the future.

If you have any further questions regarding my comments or need further clarification, please do not hesitate to contact me.

Sincerely,

Dennis DuPrey
Clerk Treasurer
Village of Hilbert
26 N. 6th St.
P.O. Box 266
Hilbert, WI 54129
Phone: (920)-853-3241
hilbert@tcei.com
Fax: (920)-853-3515

-----Original Message-----

From: Leege, Peter PSC
Sent: Tuesday, August 27, 2002 9:11 AM
To: 'hilbert@tcei.com'
Subject: Review Letter For # 2540 Hilbert Municipal Water Utility.

Dear Mr. Du Prey:

The Public Service Commission staff has completed its analytical review of your 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors, and also to identify significant fluctuations from prior years data that are not sufficiently explained in the annual report. The analytical review identified the following issues:

1. As directed in the head notes of the Water Services schedule on page W-16, please provide an explanation of how the services reported as added during the year were financed.
2. In response to the footnote for page W-5 in which you explain that the costs of heating associated with wells is charged to Account 620, please note the instructions regarding this issue in section 4 page 1 of your Water Utility Reference Manual and report those expenses in Account 640, Supplies and Expenses in the future.
3. During our review we noted 330 services in use reported in the Water Services schedule and 473 customers reported on page W-2. Please confirm that there are a significant number of services with multiple customers per service.

4. Please confirm that the \$31,658 reported in Account 463, Public Fire

FINANCIAL SECTION FOOTNOTES

4. Please confirm that the \$51,050 reported in Account 403, Public Fire Protection Service on page W-4 includes the adjustment for the undercharge from the 2000 report as discussed in item number 5 of our exchange of correspondence regarding the 2000 annual report. Please also note that in the future such adjustments should be reported separately (under "Other") and footnoted as well.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me by email or by telephone at (608) 267-9198. Please respond within 30 days of this email. If we have no questions regarding your response, you can consider the review closed.

Pete Leege
Financial Specialist
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
PO Box 7854
Madison, WI 53707-7854
Phone: (608) 267-9198
Peter.Leege@psc.state.wi.us
Fax: (608) 266-3957

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	113,365	1
Total Sales of Water	113,365	
Other Operating Revenues		
Forfeited Discounts (470)	111	2
Other Water Revenues (474)	1,778	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,889	
Total Operating Revenues	115,254	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	38,786	5
General Operating Expenses (680-690)	37,678	6
Total Operation and Maintenance Expenses	76,464	
Other Operating Expenses		
Depreciation Expense (403)	17,715	7
Amortization Expense (404)	0	8
Taxes (408)	15,638	9
Total Other Operating Expenses	33,353	
Total Operating Expenses	109,817	
NET OPERATING INCOME	5,437	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	3	30	156	1
Commercial	3	9	120	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	6	39	276	
Metered Sales to General Customers (461)				
Residential	405	18,092	56,820	4
Commercial	65	4,052	11,864	5
Industrial	3	4,768	5,538	6
Total Metered Sales to General Customers (461)	473	26,912	74,222	
Private Fire Protection Service (462)	3		2,088	7
Public Fire Protection Service (463)	1		31,658	8
Other Sales to Public Authorities (464)	9	1,329	5,121	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	492	28,280	113,365	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	31,658	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	31,658	
Forfeited Discounts (470):		
Customer late payment charges	111	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	111	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	600	7
Other (specify):		
RECONNECTION CHARGES	510	8
MISC. CHARGES	60	9
SHARE OF WISCONSIN RETIREMENT SYSTEM CREDIT	608	10
Total Other Water Revenues (474)	1,778	
Amortization of Construction Grants (475):		
NONE	0	11
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	19,855	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	3,762	3
Chemicals (630)	9,128	4
Supplies and Expenses (640)	502	5
Repairs of Water Plant (650)	4,633	6
Transportation Expenses (660)	906	7
Total Plant Operation and Maintenance Expenses	38,786	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	11,927	8
Office Supplies and Expenses (681)	2,311	9
Outside Services Employed (682)	17,705	10
Insurance Expense (684)	2,187	11
Employees Pensions and Benefits (686)	1,627	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	1,921	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	37,678	
Total Operation and Maintenance Expenses	76,464	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		13,232	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		263	2
Net property tax equivalent		12,969	
Social Security		2,542	3
PSC Remainder Assessment		127	4
Other (specify): NONE			5
Total tax expense		15,638	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Calumet				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.226642				3
County tax rate	mills		6.823958				4
Local tax rate	mills		6.432319				5
School tax rate	mills		12.158443				6
Voc. school tax rate	mills		2.136075				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.777437				10
Less: state credit	mills		1.870827				11
Net tax rate	mills		25.906610				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.432319				14
Combined School Tax Rate	mills		14.294518				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.726837				17
Total Tax Rate	mills		27.777437				18
Ratio of Local and School Tax to Total	dec.		0.746175				19
Total tax net of state credit	mills		25.906610				20
Net Local and School Tax Rate	mills		19.330872				21
Utility Plant, Jan. 1	\$	771,791	771,791				22
Materials & Supplies	\$	2,670	2,670				23
Subtotal	\$	774,461	774,461				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	774,461	774,461				26
Assessment Ratio	dec.		0.883830				27
Assessed Value	\$	684,492	684,492				28
Net Local & School Rate	mills		19.330872				29
Tax Equiv. Computed for Current Year	\$	13,232	13,232				30
Tax Equivalent per 1994 PSC Report	\$	11,021					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	13,232					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	653	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	27,183	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	27,836	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	45,333	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	89,336	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	22,387	0	20
Total Pumping Plant	157,056	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	11,846	0	23
Total Water Treatment Plant	11,846	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	653	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	27,183	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	27,836	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	45,333	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	89,336	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	22,387	20
Total Pumping Plant	0	0	157,056	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	11,846	23
Total Water Treatment Plant	0	0	11,846	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	0	24
Structures and Improvements (341)	0	0	0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	10,950	0	26
Transmission and Distribution Mains (343)	426,000	88,628	27
Fire Mains (344)	0	0	28
Services (345)	59,471	11,394	29
Meters (346)	30,776	1,886	30
Hydrants (348)	39,508	5,800	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	566,705	107,708	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	600	0	35
Computer Equipment (372.1)	4,535	2,625	36
Transportation Equipment (373)	0	10,241	37
Other General Equipment (379)	13,733	3,565	38
Other Tangible Property (390)	0	0	39
Total General Plant	18,868	16,431	
Total utility plant in service directly assignable	782,311	124,139	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	782,311	124,139	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	0	0	10,950	26
Transmission and Distribution Mains (343)	16,636	0	497,992	27
Fire Mains (344)	0	0	0	28
Services (345)	6,400	(4,214)	60,251	29
Meters (346)	1,986	0	30,676	30
Hydrants (348)	200	0	45,108	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	25,222	(4,214)	644,977	
GENERAL PLANT				
Land and Land Rights (370)	0	0	0	33
Structures and Improvements (371)	0	0	0	34
Office Furniture and Equipment (372)	0	0	600	35
Computer Equipment (372.1)	0	0	7,160	36
Transportation Equipment (373)	0	0	10,241	37
Other General Equipment (379)	0	0	17,298	38
Other Tangible Property (390)	0	0	0	39
Total General Plant	0	0	35,299	
Total utility plant in service directly assignable	25,222	(4,214)	877,014	
Common Utility Plant Allocated to Water Department	0	0	0	40
Total utility plant in service	25,222	(4,214)	877,014	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	2,765	2,765	1
February	0	0	2,439	2,439	2
March	0	0	2,650	2,650	3
April	0	0	2,730	2,730	4
May	0	0	3,098	3,098	5
June	0	0	2,749	2,749	6
July	0	0	3,012	3,012	7
August	0	0	3,458	3,458	8
September	0	0	2,807	2,807	9
October	0	0	2,744	2,744	10
November	0	0	2,615	2,615	11
December	0	0	2,666	2,666	12
Total annual pumpage	0	0	33,733	33,733	
Less: Water sold				28,280	13
Volume pumped but not sold				5,453	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				614	16
Volume related to equipment/system malfunction				58	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				672	19
Volume pumped but unaccounted for				4,781	20
Percent of water lost				14%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				207	23
Date of maximum: 4/28/2001					24
Cause of maximum:					25
FLUSHING HYDRANTS					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				57	26
Date of minimum: 4/13/2001					27
Total KWH used for pumping for the year				32,076	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
NORTH SIXTH STREET	1	80	8	187,000	Yes	1
SOUTH 8TH STREET	2	110	12	490,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 1	WELL 2		1
Location	NORTH 6TH STREET	SOUTH 8TH STREET		2
Purpose	P	P		3
Destination	R	D		4
Pump Manufacturer	GOULDS	GOULDS		5
Year Installed	1995	1995		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	116	346		8
Pump Motor or Standby Engine Mfr	US MOTOR	WESTINGHOUSE		10
Year Installed	1995	1986		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	5	30		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WATER TOWER	WELL 1	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	4
			5
Year constructed	1940	1940	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	OTHER	8
			9
Elevation difference in feet (See Headnote 3.)	138	2	10
			11
Total capacity in gallons (actual)	65,000	83,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4900	0.1870	20
			21
Is a corrosion control chemical used (yes, no)?	N	N	22
			23
Is water fluoridated (yes, no)?	N	N	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	S	1.000	797	0	0	0	797	1
M	S	1.500	628	0	0	0	628	2
M	S	2.000	1,870	0	0	0	1,870	3
M	S	2.500	340	0	0	0	340	4
M	D	6.000	39,163	41	41	0	39,163	5
M	D	8.000	5,373	2,039	2,039	0	5,373	6
P	D	8.000	75	0	0	0	75	7
M	T	12.000	580	0	0	0	580	8
Total Within Municipality			48,826	2,080	2,080	0	48,826	
Total Utility			48,826	2,080	2,080	0	48,826	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	343	17	17	0	343	54	1
M	1.000	31	0	0	0	31	1	2
M	2.000	11	0	0	0	11	1	3
M	4.000	1	0	0	0	1	0	4
Total Utility		386	17	17	0	386	56	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	555	0	101	0	454	1	1
0.750	0	33	0	0	33	0	2
1.000	12	0	3	0	9	2	3
1.500	7	0	1	0	6	1	4
2.000	4	0	1	0	3	0	5
3.000	1	0	0	0	1	1	6
4.000	2	0	0	0	2	1	7
Total:	581	33	106	0	508	6	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	389	37	1	1	4	22	454	1
0.750	14	12	0	0	0	7	33	2
1.000	0	8	0	0	0	1	9	3
1.500	0	4	0	0	1	1	6	4
2.000	0	0	1	1	1	0	3	5
3.000	0	0	1	0	0	0	1	6
4.000	0	0	0	1	1	0	2	7
Total:	403	61	3	3	7	31	508	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	69	3	1	0	71	2
Total Fire Hydrants	69	3	1	0	71	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	71
Number of distribution system valves end of year:	89
Number of distribution valves operated during year:	58

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

THE WATER UTILITY ALSO ALLOCATES A PORTION OF THE HEATING COSTS FOR BOTH WELLS TO THIS ACCOUNT. BECAUSE OF THIS, THE TOTAL KWH FOR PUMPING MAY APPEAR OUT OF SYNC WITH THE TOTAL COST CHARGED. THERE IS NO OTHER ACCOUNT THAT APPEARS TO MAKE SENSE TO CHARGE THE AMOUNT FOR HEAT TO. TOTAL HEAT CHARGED TO THIS ACCOUNT WAS \$950 FOR 2001. THIS LEAVES A BALANCE OF \$2812 FOR PUMPING. THE ACTUAL RATE PER KWH FOR 2001 AMOUNTED TO \$.09 AND COULD ALSO BE ABOVE AVERAGE BASED UPON THE SUBSTANTIAL INCREASE IN RATES FOR 2001.

Water Utility Plant in Service (Page W-08)

ADJUSTMENT FOR SERVICE LATERALS IS PER THE ANALYTICAL REVIEW OF THE 2000 ANNUAL PSC REPORT.

THE 10,241 ADDED FOR TRANSPORTATION EQUIPMENT WAS DUE TO THE PURCHASE OF A NEW PICK UP TRUCK FOR THE WATER DEPARTMENT.

Water Mains (Page W-15)

THESE ADDITIONS FOR MAINS WERE FOR REPLACEMENT OF EXISTING MAINS AND WERE COMPLETELY FINANCED BY THE UTILITY AND THERE WOULD NOT BE ANY SPECIAL ASSESSMENTS BECAUSE THEY ARE BEING REPLACED AND ARE NOT ACTUAL MAIN EXTENSIONS.

Meters (Page W-17)

THE WATER UTILITY HAS ADOPTED A POLICY OF REPLACING OLD 5/8" METERS WITH NEW 3/4" METERS. BECAUSE OF THIS, THERE WERE VERY FEW 5/8" METERS TESTED FOR 2001. THE METERS THAT WERE DUE TO BE TESTED WERE JUNKED.
